



Nebraska Diesel Fuel Retailer's Exemption Report

FORM
TC91R

Period Covered by This Report
Beginning _____ Ending _____ Federal Employer Identification or Social Security Number _____

NAME AND MAILING ADDRESS OF RETAILER			NAME AND MAILING ADDRESS OF SUPPLIER		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

• ROUND TO WHOLE GALLONS AND DOLLARS. Round down all amounts less than .50 and round up all amounts .50 through .99.

1 Total gallons of exempt undyed diesel fuel sold this period	1	
2 Undyed diesel fuel tax reimbursement or credit (line 1 multiplied by the tax rate of _____). . . .	2	\$ _____ 00

Under penalties of law, I declare that I have examined this report, and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made.

sign here _____ ()
Authorized Signature Date Issued Telephone Number

INSTRUCTIONS

WHO MAY FILE. Retailers, including truck stops, service stations, etc., who are not licensed as diesel fuel suppliers, distributors, wholesalers, or importers must complete this form if they:

- Sell tax-paid undyed diesel fuel to a consumer tax free; and
- Request reimbursement or credit for the undyed diesel fuel tax paid on such tax-free sales.

Unlicensed sellers receiving a Form TC91R from their customers must file a Form TC91R with their supplier.

WHEN AND WHERE TO FILE. The original copy of the exemption report must be submitted to your supplier at least once a month. Contact your supplier to make arrangements for reimbursement or credit of the tax paid.

AMOUNT OF REIMBURSEMENT OR CREDIT. Your supplier will reimburse or credit you for the amount of tax shown on line 2. To determine the amount of the tax reimbursement or credit, use the tax rate in effect at the time the exempt sales were made.

Licensed diesel fuel suppliers, distributors, wholesalers, and importers can take a deduction on their diesel fuel tax return for those gallons reported to them on Forms TC91R.

RECORDS. All claims for reimbursement or credit must be supported by documentation. Documentation must include:

Retailers: A properly completed Nebraska Tax Exempt Certificate for Purchase of Diesel Fuel, Form 91EX (exclusively for temperature control units [reefers] or power take-off units), or a substitute exemption certificate/invoice to support exempt sales of diesel fuel.

A copy of the Nebraska Diesel Fuel Retailer's Exemption Report, Form TC91R, filed with your supplier.

Any other appropriate documentation to support exempt sales of diesel fuel.

Suppliers, Distributors, Wholesalers, or Importers: The original copy of the Form TC91R received from the retailer making exempt sales to consumers.

For additional information, please contact your account representative at the Motor Fuels Division, P.O. Box 98904, Lincoln, Nebraska 68509-8904, or telephone toll free 800-554-FUEL (800-554-3835). Lincoln residents call 471-5730.

Please make a copy for your file.